



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Stanislaus
Modesto, California**

**Date: July 16, 2003
Filing Ref: STA04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|--------------------------------------|---|
| 1. Employee Fringe Benefits | 10. Parks & Recreation (Grounds) |
| 2. Building Use-Rental Rates | 11. Building Services |
| 3. Board of Supervisors-Annual Audit | 12. Insurance (ISF) |
| 4. Auditor-Controller | 13. Communications (ISF) |
| 5. Purchasing | 14. Garage (ISF) |
| 6. Collections | 15. Management Information Services (ISF) |
| 7. County Counsel | 16. Central Services (ISF) |
| 8. Building Maintenance | |
| 9. Risk Management/Safety Office | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF STANISLAUS

BY Larry D. Haugh
Larry D Haugh
Name
Auditor - Controller
Title
July 17, 2003
Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY Michael J. Havey
Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting
September 3, 2003
Date

Negotiated by Tillman Sherman
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

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STANISLAUS COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
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Consolidated

Summary page
Schedule A
FY 2001/

Central Svc Departments	14100 BRD SUPVR	15410 CARE UNIT	16121 CTY CT FD	16101 SPEC/EFF	16021 CAPITAL IM	16031 PLANT AQUI	16111 FIRE SAFE	16091 CTY BLDGS	30300 TAX COLL	12100 ASSESSOR
BUILD USE ALLOW	\$120,100								\$59,866	\$258,848
EQUIP DEPREC'N	4,411							13,679		
ANNUAL AUDIT	117								159	708
15110 CEO	7,527								7,994	33,698
13105 AUD-CONT	6,899	875	142		71	571		303	13,669	29,807
15310 PURCH AGT	1,104	1,226	213		106	849		451	2,337	537
30200 COLLECTION			28,294						10,280	
22100 CO COUNSEL	24,575	9,148		2,395					8,119	8,022
43110 BLDG MAINT	20,844	11,139	92,952						10,390	44,925
15610 RISK MGMT	2,347								2,053	8,213
35110 GROUNDS	181	8,640	10,361						91	391
43120 BLDG SVCS	(904)	(322)	(13,460)						(451)	(1,949)
Total Allocated	\$187,201	\$30,706	\$118,502	\$2,395	\$177	\$1,420		\$14,433	\$114,507	\$383,200
Roll Forward	117,563	(9,205)	32,580	1,516	115	881	(31)	11,184	68,864	253,418
Proposed costs	\$304,764	\$21,501	\$151,082	\$3,911	\$292	\$2,301	\$(31)	\$25,617	\$183,371	\$636,618
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Central Svc Departments	30400 TREASURY	22200 SM CL ADV	20200 ELECTIONS	27510 INDGT DEF	28340 SAFETY CTR	28351 CENT KITCH	28201 SHER OPERS	52100 GRAND JURY	20100 CLERK-REC	23110 DIST ATTNY
BUILD USE ALLOW	\$27,700									
EQUIP DEPREC'N	2,673		21,841		5,852	40,769	265,703		3,273	22,539
ANNUAL AUDIT	43		137		1,252	436	4,147	5	369	1,136
15110 CEO	2,210		7,155		56,098	20,310	193,614	404	17,498	65,484
13105 AUD-CONT	2,759		16,311	1,985	52,811	21,839	189,682	948	17,156	56,159
15310 PURCH AGT	977		4,232	2,952	4,195	5,877	28,757	738	2,564	3,382
30200 COLLECTION										
22100 CO COUNSEL			11,539	24		228	18,223	490	1,974	8,941
43110 BLDG MAINT	4,809		42,375		367,369	102,145	111,507		46,585	166,257
15610 RISK MGMT	587		1,906		12,759	4,840	46,195	146	4,253	18,918
35110 GROUNDS	41		3,485		17	6	12,497		1,643	11,953
43120 BLDG SVCS	(209)		(1,133)		(33,652)	(7,790)	(1,801)		(1,658)	(4,706)
Total Allocated	\$41,590		\$107,848	\$4,961	\$466,701	\$188,660	\$868,524	\$2,731	\$93,657	\$350,063
Roll Forward	31,674	(87)	48,680	4,629	108,643	14,541	391,680	(7,640)	3,085	90,021
Proposed costs	\$73,264	\$(87)	\$156,528	\$9,590	\$575,344	\$203,201	\$1,260,204	\$(4,909)	\$96,742	\$440,084
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Central Svc Departments	27010 PUBLIC DEF	28101 SHERIFF	28320 BUR ADM SV	28360 SO CIVIL	28379 COURT SEC	28330 JAIL	28301 AD DET ADM	28310 HONOR FRM	26210 JUV HALL	26110 PROBATION
BUILD USE ALLOW										
EQUIP DEPREC'N		9,891		8,379	10,036	5,598	10,163	5,049	21,538	19,587
ANNUAL AUDIT	307	281	209	136	(7)	1,243		581	1,363	1,448
15110 CEO	21,819	15,363	10,085	6,836	21,136	58,785		26,511	62,307	68,194
13105 AUD-CONT	19,292	20,505	10,404	6,462	2,427	53,746		25,829	56,438	63,562
15310 PURCH AGT	3,515	5,023	2,256	722	1	3,626		3,595	1,434	4,741
30200 COLLECTION	3,249					402				413
22100 CO COUNSEL	23	48,143				375		108	35	2,971
43110 BLDG MAINT	52,250	12,914	707	6,043	11,997	294,447		249,926	302,949	137,533
15610 RISK MGMT	7,186	4,253	2,493	1,760	410	14,225		6,159	14,519	16,425
35110 GROUNDS	2,278			957	373	2,055			18,434	7,521
43120 BLDG SVCS	(2,031)	(120)		(306)	(467)	(12,625)		(158)	(13,440)	(7,146)
Total Allocated	\$107,888	\$116,253	\$26,154	\$30,989	\$45,906	\$421,877	\$10,163	\$317,600	\$465,577	\$315,249
Roll Forward	(35,656)	(31,337)	8,132	18,385	(7,560)	55,937	9,871	103,353	111,492	51,009
Proposed costs	\$72,232	\$84,916	\$34,286	\$49,374	\$38,346	\$477,814	\$20,034	\$420,953	\$577,069	\$366,258

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Central Svc Departments	26250 GRAFFITI	26310 DRUG CT	10100 AG COMM	1206 PW-BLDG INS	7760 LAFCO	15510 OEM	25101 PLANNING	11100 ANIMAL SVC	32100 VET SVCS	21100 COOP EXT
BUILD USE ALLOW				\$113,201			\$91,295			\$148,704
EQUIP DEPREC'N		6,761						5,870		
ANNUAL AUDIT		533	1	(5)	11	147	375	60	72	
15110 CEO		26,196	11,169	1,454	860	7,686	17,354	3,214	3,814	
13105 AUD-CONT		23,844	1,254	458	1,070	7,896	18,159	3,082	4,289	
15310 PURCH AGT		1,317	137	41	547	1,927	2,135	377	1,322	
30200 COLLECTION										
22100 CO COUNSEL		2,657	366		4,731	68,964	1,424			
43110 BLDG MAINT		21,284	1,116			15,846	81,066	10,142	23,667	
15610 RISK MGMT		6,600	192	134	293	2,053	4,106	880	1,026	
35110 GROUNDS			39			138	746			
43120 BLDG SVCS		(2,016)	(853)			(687)	(417)	(378)	(2,180)	
Total Allocated		\$87,176	\$126,622	\$2,082	\$7,512	\$195,265	\$130,818	\$17,377	\$180,714	
Roll Forward	(4,155)	5,332	70,419	(58,090)	5,016	66,917	26,398	532	(18,988)	
Proposed costs	\$(4,155)	\$92,508	\$197,041	\$(56,008)	\$12,528	\$262,182	\$157,216	\$17,909	\$161,726	

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Central Svc Departments	35201 PKS & REC	6005 JAIL COMM	2001 CCAB	2012 POST CTR	2002 CTHSE REM	2005 CTR 3 REM	2031 JAIL CONST	2037 ADVOI	1725 COUNTY FIRE	1742 COMM HLTH
BUILD USE ALLOW										
EQUIP DEPREC'N	91,408		76,072		2,129		3,209			
ANNUAL AUDIT										
15110 CEO										
13105 AUD-CONT		(1)	10			(12)				
15310 PURCH AGT			55							
30200 COLLECTION										
22100 CO COUNSEL									2	
43110 BLDG MAINT		378								
15610 RISK MGMT										
35110 GROUNDS										
43120 BLDG SVCS		(51)								
Total Allocated	\$91,408	\$326	\$76,137		\$2,129	\$(12)	\$3,209		\$2	
Roll Forward	25,626	2,119	(6,068)	151	2,378	64		38		
Proposed costs	\$117,034	\$2,445	\$70,069	\$151	\$4,507	\$52	\$3,209	\$38	\$2	
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Central Svc Departments	2008 CRTHSE ACCE	2009 SALIDA LIB	1724 PROP TAX	1741 DA SPOUSAL	2011 AG CENTER	2045 C/H REMODEL	2048 12TH ST PAR	2082 STAN RECOV	1726 DRUG/ALCOHO	1731 924 TRAIN
BUILD USE ALLOW										
EQUIP DEPREC'N					26,809					
ANNUAL AUDIT			(3)							
15110 CEO			9,777							
13105 AUD-CONT	18	7	1,117			(6)	(5)	(35)	16	
15310 PURCH AGT	44	16	56			15	38	16	45	4
30200 COLLECTION										
22100 CO COUNSEL										
43110 BLDG MAINT										
15610 RISK MGMT			166							
35110 GROUNDS										
43120 BLDG SVCS										
Total Allocated	\$62	\$23	\$11,113		\$26,809	\$9	\$33	\$(19)	\$61	\$4
Roll Forward			5,011		26,811					
Proposed costs	\$62	\$23	\$16,124		\$53,620	\$9	\$33	\$(19)	\$61	\$4
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Central Svc Departments	2041 SHER OPER	2052 GALLO ARTS	2015 LT VEH MAIN	2038 JUV HALL EX	2033 JAIL PROJ	2061 RDA	2051 EMP SAT FAC	2042 J/H SALLYPT	2043 JH SP NEEDS	2091 EM DISP PRJ
BUILD USE ALLOW										
EQUIP DEPREC'N	1,127			2,087						12,823
ANNUAL AUDIT										
15110 CEO						898				
13105 AUD-CONT		52	(1)	(2)		102		(1)	12	11
15310 PURCH AGT		109		1		201			171	35
30200 COLLECTION										
22100 CO COUNSEL						40			11	
43110 BLDG MAINT										
15610 RISK MGMT						80				
35110 GROUNDS										
43120 BLDG SVCS										
Total Allocated	\$1,127	\$161	\$(1)	\$2,086		\$1,321		\$(1)	\$194	\$12,869
Roll Forward	1,292		590	2,355	(4)	720				14,098
Proposed costs	\$2,419	\$161	\$589	\$4,441	\$(4)	\$2,041		\$(1)	\$194	\$26,967
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Central Svc Departments	2047 DEMOLISH KI	1201 P/W ADMIN	2044 JH FIRE SPR	1202 ENGINEERING	1734 RETIRE BD	146307 COMP FINE	6000 LAW LIB	6409 DEV-FEES	1723 CLERK-AUTO	1711 CUST MINORS
BUILD USE ALLOW		\$70,848		\$2,624	\$41,159					
EQUIP DEPREC'N										
ANNUAL AUDIT		(3)		(4)	(2)		26			(1)
15110 CEO		10,344		15,113	5,088		1,793			5,801
13105 AUD-CONT	(6)	249	(1)	1,230	(2,440)		3,897	1,679		290
15310 PURCH AGT		136	4	260	249		5,489	611		136
30200 COLLECTION						17,230				
22100 CO COUNSEL		101		844	891			16		5
43110 BLDG MAINT		643		13,185	370		4,969			5,520
15610 RISK MGMT		182		175	104		587			114
35110 GROUNDS		25		47	14					
43120 BLDG SVCS		(533)		(2,495)	(309)		6,476			(687)
Total Allocated	\$(6)	\$81,992	\$3	\$30,979	\$45,124	\$17,230	\$23,237	\$2,306		\$11,178
Roll Forward		69,232		10,399	37,883	(1,286)	(47,557)	2,790	(4,479)	3,505
Proposed costs	\$(6)	\$151,224	\$3	\$41,378	\$83,007	\$15,944	\$(24,320)	\$5,096	\$(4,479)	\$14,683
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Central Svc Departments	1704 DA VILNC WO	1712 DA AUTO FR	1713 DA WORK COM	1714 DA VICTIM W	1715 DA VEHICLE	1716 DA RURAL CR	2106 PKS CNSTR W	2110 FOX GROVE R	1071 FAMILY SUPT	1752 SIMON CRM
BUILD USE ALLOW									\$6	
EQUIP DEPREC'N										29,792
ANNUAL AUDIT									(38)	(1)
15110 CEO									149,161	5,024
13105 AUD-CONT									13,192	(721)
15310 PURCH AGT									2,291	112
30200 COLLECTION									85	
22100 CO COUNSEL									85	
43110 BLDG MAINT									14,540	3,933
15610 RISK MGMT									2,673	(567)
35110 GROUNDS										
43120 BLDG SVCS									(3,536)	(3,452)
Total Allocated									\$178,459	\$34,120
Roll Forward									80,867	(16,321)
Proposed costs									\$259,326	\$17,799
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Central Svc Departments	1732 DRG CT	1733 CHALL GRNT	1747 CHALL GRANT	1748 LOCL LAW EN	1729 ED LIFE	1730 SO OPR REVI	1703 CAL ID	1205 ABAND VEH	1727 FISH & GAME	4001 RURAL TRNS
BUILD USE ALLOW										\$24,147
EQUIP DEPREC'N										
ANNUAL AUDIT								(1)		(1)
15110 CEO							757	1,446		1,590
13105 AUD-CONT	2		17				312	102		248
15310 PURCH AGT	42		90				32	8		279
30200 COLLECTION								183		
22100 CO COUNSEL										19
43110 BLDG MAINT										217
15610 RISK MGMT							34	26		17
35110 GROUNDS										8
43120 BLDG SVCS										(182)
Total Allocated	\$44		\$107				\$1,135	\$1,764		\$26,342
Roll Forward	(158)	2,229			375	318	982	116	108	24,565
Proposed costs	\$(114)	\$2,229	\$107		\$375	\$318	\$2,117	\$1,880	\$108	\$50,907

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Central Svc Departments	6611 COURTS	1755 FAM FIRST C	1770 PROB CPA 00	1320 JTPA	1101 P/W RD & BR	1004 SRCE RED	1002 HAZ WASTE	1006 UST PILOT	1008 USED OIL	1001 ENVIRON RES
BUILD USE ALLOW				\$10						\$148,639
EQUIP DEPREC'N										
ANNUAL AUDIT	(36)	(1)	(2)	(26)	(12)					(11)
15110 CEO	96,228	1,570	6,210	88,354	41,559					37,580
13105 AUD-CONT	12,424	486	2,575	7,469	2,609	50	24			3,436
15310 PURCH AGT	2,044	56	21	4,137	2,333	171	92			706
30200 COLLECTION					112					783
22100 CO COUNSEL	1,573	118		190	30					755
43110 BLDG MAINT	2,969	48	1,339	4,088	16,219					9,734
15610 RISK MGMT	(7,288)	134	471	1,271	184					673
35110 GROUNDS					41					
43120 BLDG SVCS				(1,944)	(2,237)					(2,097)
Total Allocated	\$107,914	\$2,411	\$10,614	\$103,549	\$60,838	\$221	\$116			\$200,198
Roll Forward	(6,274)	2,399		(9,057)	21,440	284	156		(6)	9,401
Proposed costs	\$101,640	\$4,810	\$10,614	\$94,492	\$82,278	\$505	\$272		\$(6)	\$209,599
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Central Svc Departments	4061 WASTE ENERG	1402 PUB HEALTH	1501 MENTAL HLTH	1503 PUB GUARD	1502 DRUG & ALC	4041 STAN BEHAV	1504 M/H CARE	1505 STAN REC CE	1506 MH SUB ABUS	1401 HSA
BUILD USE ALLOW										
EQUIP DEPREC'N										
ANNUAL AUDIT		(35)	(56)	(4)	(3)	(30)	(7)	(7)		(11)
15110 CEO		121,126	194,416	11,044	14,700	114,411	25,380	23,514	2,967	38,103
13105 AUD-CONT	9	11,233	27,180	878	(5,544)	13,613	3,178	7,833	1,063	13,548
15310 PURCH AGT	38	2,033	5,424	212	1,681	2,655	1,249	461	165	2,262
30200 COLLECTION			54		53	109				23,855
22100 CO COUNSEL	134	276	1,195	954	9	299	15			600
43110 BLDG MAINT		12,995	51,029	5,339	(14)			14,738		251,940
15610 RISK MGMT		1,576	3,770	27	639	1,360	333	348	232	2,247
35110 GROUNDS		3,725	5,309	485	3,768	39,660		157,546		
43120 BLDG SVCS		(2)	(938)		(2)					(38,340)
Total Allocated	\$181	\$152,927	\$287,383	\$18,935	\$15,287	\$172,077	\$30,148	\$204,433	\$4,427	\$294,204
Roll Forward	(160)	66,366	124,806	9,992	(10,884)	100,430	10,315	191,109		291,737
Proposed costs	\$21	\$219,293	\$412,189	\$28,927	\$4,403	\$272,507	\$40,463	\$395,542	\$4,427	\$585,941

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Central Svc Departments	1801 DEO RIO LAN	1814 AREA 10	1631 SOC SVCS	1051 AAA	31200 MANCINI	1404 INDGT CARE	8001 SUP OF SCHL	1651 LIBRARY	7000 HILL FERRY	7271 STAN FIRE
BUILD USE ALLOW			\$(16)							
EQUIP DEPREC'N										
ANNUAL AUDIT			(156)	(1)		(3)		(24)		
15110 CEO			505,220	3,520		9,047		93,854		
13105 AUD-CONT			(9,310)	408	9	1,012		6,840		347
15310 PURCH AGT			5,879	219	39	1,550		3,503		515
30200 COLLECTION			130					2		158
22100 CO COUNSEL			7,009	37		80		190		
43110 BLDG MAINT			59,985	3,892	3,353	2	23,183	160,237		
15610 RISK MGMT			7,166	23		125		1,200		
35110 GROUNDS	1,918	36,224	840		1,761	305	17,988	19,889		
43120 BLDG SVCS			(23,684)	(378)			10,953			
Total Allocated	\$1,918	\$36,224	\$553,063	\$7,720	\$5,162	\$12,118	\$52,124	\$285,691		\$1,020
Roll Forward		33,054	68,647	1,549	4,822	5,173	32,610	123,812	3,208	(1,608)
Proposed costs	\$1,918	\$69,278	\$621,710	\$9,269	\$9,984	\$17,291	\$84,734	\$409,503	\$3,208	\$(588)
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Central Svc Departments	7701 SAAG	7750 EMS AGENCY	4031 GEER ROAD	4021 FINK ROAD	4051 GEN HOSP	1403 MANAGED CAR	5011 TELECOMM	4011 EM DISPATCH	5041 C/W RADIO	5081 WORKS COMP
BUILD USE ALLOW				\$13,061						
EQUIP DEPREC'M										
ANNUAL AUDIT				(3)			(1)	(12)		
15110 CEO	398			9,376	231,362	2,406	5,971	42,910		
13105 AUD-CONT	(1,695)	168	31	76	9,656	(31)	443	3,873	5	36
15310 PURCH AGT	189	250	123	621	9,174	44	2,230	301		280
30200 COLLECTION										
22100 CO COUNSEL	17	1,824	126	44			2	340	5	
43110 BLDG MAINT	66			680	778			40,172		
15610 RISK MGMT	(180)			7	1,659	97	92	575		14,244
35110 GROUNDS				4	15,421					
43120 BLDG SVCS				(98)						
Total Allocated	\$(1,205)	\$2,242	\$280	\$23,768	\$268,050	\$2,516	\$8,737	\$88,159	\$10	\$14,560
Roll Forward	(9,284)	4,691	633	16,139	(64,549)	909	1,907	39,773	126	13,744
Proposed costs	\$(10,489)	\$6,933	\$913	\$39,907	\$203,501	\$3,425	\$10,644	\$127,932	\$136	\$28,304

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Central Svc Departments	5051 GEN LIAB	5071 UNEMPLOYMT	5111 VISION SELF	5101 DENTAL INS	5091 PURCH INS	5061 M/P INS	5031 MIS	5021 CO GARAGE	5001 CENT SVCS	5121 PW MORGAN
BUILD USE ALLOW									\$5,910	
EQUIP DEPREC'N							(9)	(2)	(2)	(5)
ANNUAL AUDIT							31,478	7,031	8,978	5,018
15110 CEO							673	768	455	720
13105 AUD-CONT	44	2	8	(1)	2	63	906	933	2,171	1,678
15310 PURCH AGT	390	5	46	56	5	143		99		
30200 COLLECTION						65	27			6
22100 CO COUNSEL	467						36,560	572	10,983	2,275
43110 BLDG MAINT							(127)	170	(10)	31
15610 RISK MGMT	811			1,079	5,558	7	526		3,572	(3)
35110 GROUNDS							(2,611)		(1,709)	(33)
43120 BLDG SVCS										
Total Allocated	\$1,712	\$7	\$54	\$1,134	\$5,565	\$278	\$67,423	\$9,571	\$30,348	\$9,687
Roll Forward	1,188	(22)	8	1,181	5,206	275	16,880	4,361	11,967	840
Proposed costs	\$2,900	\$(15)	\$62	\$2,315	\$10,771	\$553	\$84,303	\$13,932	\$42,315	\$10,527
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Central Svc Departments	5131 TTC CUBS	999999 ALL OTHER	Subtotal	Direct Billed	Unallocated	Total
BUILD USE ALLOW		\$112,305	\$1,238,407	\$2,440,974		\$3,679,381
EQUIP DEPREC'N		7,052,326	7,781,394			7,781,394
ANNUAL AUDIT			14,777	37,140		51,917
15110 CEO			2,755,298		2,217,475	4,972,773
13105 AUD-CONT	19	19,094	885,815	2,154,398	441,531	3,481,744
15310 PURCH AGT		26,502	187,250	389,411		576,661
30200 COLLECTION			85,491	1,225,049		1,310,540
22100 CO COUNSEL			241,876	697,934	580,598	1,520,408
43110 BLDG MAINT		89,379	3,089,480	2,308,868		5,398,348
15610 RISK MGMT			227,026	936,496		1,163,522
35110 GROUNDS		3,057,876	3,448,796	465,233		3,914,029
43120 BLDG SVCS		18,830	(159,918)	2,253,852		2,093,934

Total Allocated	\$19	\$10,376,312	\$19,795,692	\$12,909,355	\$3,239,604	\$35,944,651
Roll Forward		10,031,024	12,928,185			12,928,185

Proposed costs	\$19	\$20,407,336	\$32,723,877	\$12,909,355	\$3,239,604	\$48,872,836
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